

## Notes to the financial statements (continued)

### 8. Other operating cost

<i>In thousands of Leones</i>	2015	2014
Board expenses	110,796	116,412
Occupancy expenses	202,497	228,098
Postage and telephone	71,640	66,216
Printing and stationeries	87,677	82,141
Repairs and maintenance	87,595	119,964
Professional fees	29,756	27,397
Licenses and insurance	11,416	11,554
Motor vehicle expenses	48,262	55,771
Other expenses	25,080	187,444
Cleaning expenses	48,732	37,797
Advertising expenses	31,916	7,232
Transportation and entertainment	261,170	365,401
Training and seminar expenses	12,322	32,212
Electricity and water expenses	11,144	10,809
Financial cost	57,295	154,015
Audit fees	61,650	20,000
	<u>1,158,948</u>	<u>1,522,543</u>
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### 9. Income tax expense

#### Recognised in the income statement

#### (a) Current tax expense

<i>In thousands of Leones</i>	2015	2014
Current year at 30%	86,722	-
Deferred tax expense		
Origination and reversal of temporary differences	(3,760)	(14,396)
	<u>82,962</u>	<u>(14,396)</u>
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